

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.1001 General Information

TITLE 86: REVENUE

**PART 150
USE TAX**

**SUBPART I: PENALTIES, INTEREST, STATUTE OF LIMITATIONS AND ADMINISTRATIVE
PROCEDURES**

Section 150.1001 General Information

All civil penalties, provisions concerning interest and procedures (such as the making of assessments, the venue and mode of conducting hearings, subpoenas, matters pertaining to judicial review and other procedural subjects), together with statutes of limitation (except that these apply from the date when the tax is due rather than from the date when the gross receipts are received and except that, in the case of a failure to file a return required by the Act, no notice of tax liability shall be issued on and after July 1 and January 1 covering tax due with that return during any month or period more than 6 years before that July 1 or January 1, respectively), are the same under the Use Tax Act as under the Illinois Retailers' Occupation Tax Act. For information concerning civil penalties and interest see the Uniform Penalty and Interest Act [35 ILCS 735/3] and 86 Ill. Adm. Code 700. For information concerning criminal penalties, see Section 14 of the Use Tax Act.

(Source: Amended at 24 Ill. Reg. 10728, effective July 7, 2000)